

State Department of Assessments and Taxation

MISSION

To promote fairness in taxation for Maryland property owners by uniformly appraising all taxable property at market value, certifying property values to local governments, and offering programs of property tax relief and business services in a manner that is courteous and convenient.

VISION

A State in which the public has confidence that assessments uniformly reflect current market values and that provides convenient access to services through modern technology.

KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Goal 1. Administer a property valuation system that annually attains recognized standards of uniformity and assessment levels statewide.

Obj. 1.1 Annually maintain average level of assessments for taxable properties between 90 to 110 percent of market value.

Obj. 1.2 Process personal property tax returns accurately and promptly.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.
Taxable parcels	2,190,675	2,214,221	2,221,358	2,230,679	2,240,035	2,250,000	2,260,000
Assessable base (billions)	\$650.057	\$660.612	\$675.500	\$692.000	\$726.500	\$750.000	\$775.000
Residential assessment/sales ratio (median)	91.3	92.3	93.4	93.4	95.0	95.0	95.0
Total number of personal property returns received	307,102	309,000	311,000	332,524	330,706	335,000	335,000
Total number of returns assessed	115,841	119,000	121,000	123,543	123,825	129,000	129,000
Local assessable base (millions)	\$12,292	\$8,635	\$12,000	\$12,076	\$12,869	\$12,000	\$12,000
Percentage of personal property returns assessed by Oct. 31	N/A	N/A	N/A	87%	98%	99%	99%
Amount of local assessable base assessed by Oct. 31 (millions)	N/A	N/A	N/A	\$8,583	\$10,275	\$11,000	\$11,000

Goal 2. To maintain public and local government confidence in the administration and accuracy of the assessment process.

Obj. 2.1 Display updated property ownership records within 30 days of receipt of deed recordation.

Obj. 2.2 To assess all railroad and utility property in an accurate and timely manner.

Obj. 2.3 To accurately administer the Franchise Tax laws.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.
Number of real property transfers	158,231	149,164	162,278	172,413	169,866	160,000	160,000
Average number of days	25	25	25	25	25	25	25
Assessable railroad and utility base (millions)	\$10,289	\$10,619	\$10,805	\$11,145	\$11,520	\$11,626	\$11,626
Estimated local railroad and utility revenue (thousands)	\$252,093	\$262,297	\$266,889	\$277,525	\$286,856	\$289,510	\$289,510
Franchise tax law revenue from gross tax receipts (millions)	\$123	\$139	\$136	\$137	\$138	\$138	\$138
Total interest/penalties levied from Franchise Tax law	\$43,718	\$27,425	\$54,848	\$44,478	\$13,580	\$20,000	\$20,000

State Department of Assessments and Taxation

Goal 3. Increase capital investment and new businesses locating in designated areas of the State through use of property tax incentives.

Obj. 3.1 To accurately reimburse local governments for one-half of the Enterprise Zone Tax Credits granted in previous year.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.
Enterprise zone participants	808	788	785	792	640	684	685
Amount of reimbursement to local governments (\$)	17,046,551	13,691,411	13,467,195	16,507,409	19,292,599	24,500,000	25,500,000
Total capital investment (millions)	\$2,447	\$2,173	\$2,503	\$2,976	\$1,312	\$3,082	\$3,366

Goal 4. To provide property tax relief for low and fixed income renters and homeowners.

Obj. 4.1 Increase participation in both the Homeowner's Tax Credit and Renter's Tax Credit programs.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.
Number of Homeowners' applications	N/A	N/A	N/A	62,335	61,540	66,132	69,439
Homeowners' applications eligible	53,196	50,872	48,713	46,751	45,964	49,599	52,079
Total Homeowners' credits (millions)	\$62.6	\$61.6	\$59.5	\$58.4	\$54.1	\$60.0	\$60.0
Average Homeowners' Credit	\$1,177	\$1,218	\$1,221	\$1,249	\$1,301	\$1,210	\$1,152
Number of Renters' applications	N/A	N/A	11,172	10,606	11,720	11,550	12,705
Renters' applications eligible	8,249	8,112	7,838	7,650	8,374	8,663	9,529
Total Renters' credits (millions)	\$2.0	\$2.4	\$2.4	\$2.3	\$3.1	\$3.0	\$3.0
Average Renters' Credit	\$242	\$296	\$306	\$301	\$344	\$350	\$315

Goal 5. To facilitate and foster business expansion in the State by providing corporate entity formation, commercial transaction, and document filing systems.

Obj. 5.1 To maximize electronic filing by the public.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.	2019 Est.
Total number of new business registrations	N/A	81,414	70,266	80,000	75,649	77,000	79,000
Percentage of new business registrations filed online	N/A	22.5%	43.3%	50.0%	56.0%	58.0%	60.0%
Total Good Standing Certificates	N/A	43,839	60,387	70,000	60,752	61,000	62,000
Percentage of Good Standing Certificates issued via web	N/A	86.8%	72.0%	80.0%	69.9%	75.0%	80.0%

State Department of Assessments and Taxation

Obj. 5.2 Decrease the processing time for both expedited and non-expedited business filings.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.	2019 Est.
Total number of non-expedited business filings	N/A	95,181	100,909	105,000	49,785	50,000	55,000
Percentage of non-expedited filings processed within 30 days	N/A	N/A	78.2%	80.0%	80.0%	80.0%	90.0%
Average number of days to process non-expedited business filings	N/A	47	57	30	28	28	28
Total number of expedited business filings	N/A	N/A	60,000	65,000	150,989	155,000	160,000
Average number of days to process expedited business filings filed online	N/A	N/A	2	2	2	2	2
Average number of days to process expedited business filings received via mail	N/A	N/A	N/A	6	8	5	5

Goal 6. To provide outstanding customer service and convenient mechanisms for providing feedback.

Obj. 6.1 Provide mechanisms for customers to leave feedback that are convenient and accessible.

Obj. 6.2 Annually receive high levels of satisfied customer service feedback and low levels of dissatisfied responses, greater than 85% and less than 10% respectively.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.	2019 Est.
Total number of customer experience feedback forms received	N/A	N/A	N/A	53	330	400	500
Percentage of respondents that were "satisfied"	N/A	N/A	N/A	90.6%	86.4%	87.0%	87.0%
Percentage of respondents that were "dissatisfied"	N/A	N/A	N/A	7.6%	8.8%	8.0%	8.0%